

IN THE SPECIFICATION:

Please amend the paragraph beginning on page 17, line 18 as follows:

--The present inventors have examined the property of the aforementioned layered polycrystalline structure film 23. The distribution or concentration of the Cr atoms has been measured in the layered polycrystalline structure film 23. In measurement, the inventors employed an X-ray energy dispersive spectroscopy (EDS) so as to analyze the concentration of the Cr atoms in the layered polycrystalline structure film 23. The inventors also utilized, in combination with the X-ray EDS, a transmission electron microscope (TEM) so as to observe the section of the layered polycrystalline structure film 23. The measurement has revealed that the diffusion of the Cr atoms at the concentration of 35% has been realized along the grain boundaries 34 within the $\text{Co}_{88}\text{Pt}_{12}$ layer 33, namely, the magnetic crystal layer 29, as shown in Fig. 5. The non-magnetic walls have been established to extend along the grain boundaries 34. Moreover, the concentration of the Cr atoms has rapidly decreased within the lattices of the magnetic crystals in the $\text{Co}_{88}\text{Pt}_{12}$ layer 33 near the area adjacent the lower, bottom part of the $\text{Co}_{88}\text{Pt}_{12}$ layer 33, namely, the boundary between the $\text{Co}_{88}\text{Pt}_{12}$ layer 33 and the $\text{Co}_{65}\text{Cr}_{35}$ layer 32 or between the magnetic crystal layer 29 and the non-magnetic crystal layer 28. The thickness of an incomplete non-magnetic region, extending along the boundary between the $\text{Co}_{65}\text{Cr}_{35}$ layer 32 and the $\text{Co}_{88}\text{Pt}_{12}$ layer 33, is thus allowed to fall within the range smaller than approximately 1.0nm from the boundary. The

concentration of the Cr atoms in the $\text{Co}_{65}\text{Cr}_{35}$ layer 32 is allowed to gradually decrease from 100at% near the boundary to the Cr layer 31, to 35at%, near the boundary to the $\text{Co}_{88}\text{Pt}_{12}$ layer 33, and is excluded in the lattices within the upper part of the $\text{Co}_{88}\text{Pt}_{12}$ layer above the boundary.--